

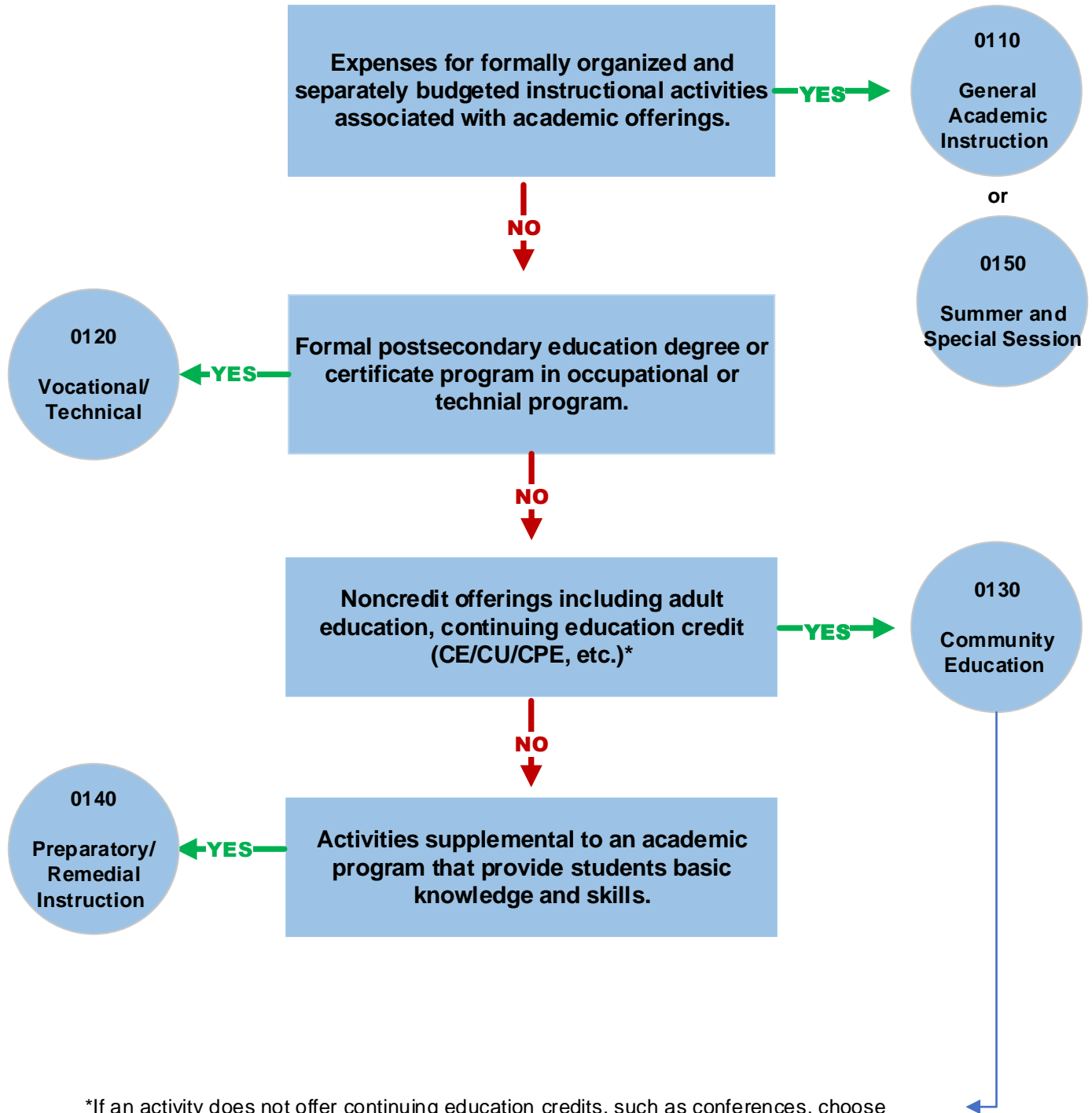
Functional Area Flowcharts

Relates to BPM E-17-16

Chart of Accounts – Functional Area



Instruction



Research

Research activity is (1) competitively awarded, (2) has a separate budget, (3) has a defined scope of work and timeline for completion, and (4) is not seed, bridge, or start-up funding. Typically externally funded (federal, state, foundations).

YES

Activities that are part of a formal research organization including agricultural experiment stations.

YES

0210
Institutes and
Research
Centers

or

Organized research projects with a stated goal or purpose, projected outcomes, and created for a specified time limit as a result of a contract, grant, etc. that are managed within the academic department.

YES

0220
Individual and
Project
Research

NO

0230
Departmental
Research

YES

Internally funded research expenses, such as those for experiments and exploration of ideas that may become more formal research projects at a later time.

Public Service

Expenses for services that benefit patients directly or indirectly through consulting, laboratory or other services not assignable to a hospital.

NO

YES

General community services to make available to the public various resources and capabilities of the University. Ex. conferences and institutes, general advisory services, testing services (i.e., soil, carbon dating, structural).

YES

0320

Community Services

NO

Non-instructional public service activities established as a result of cooperative extension efforts (i.e., agricultural and urban extension services).

YES

0330

Cooperative Extension Services

Expenses for the community-at-large, such as community outreach health activities, counseling centers, dental clinics, speech and hearing clinics, etc.

YES

0310

Patient Services

or

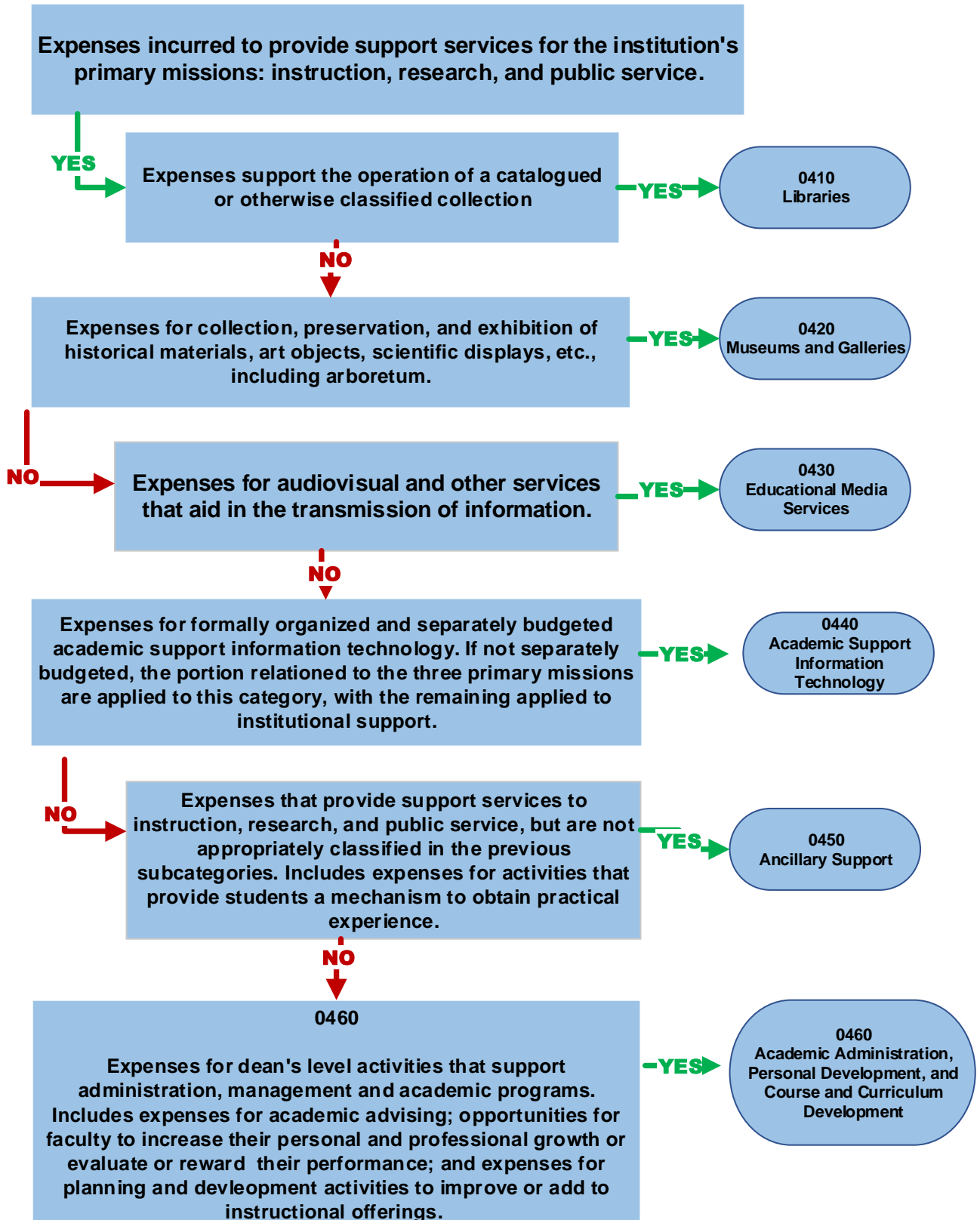
Direct patient care expenses related to physician billing clinics and funds flow cost centers previously under the College of Medicine

YES

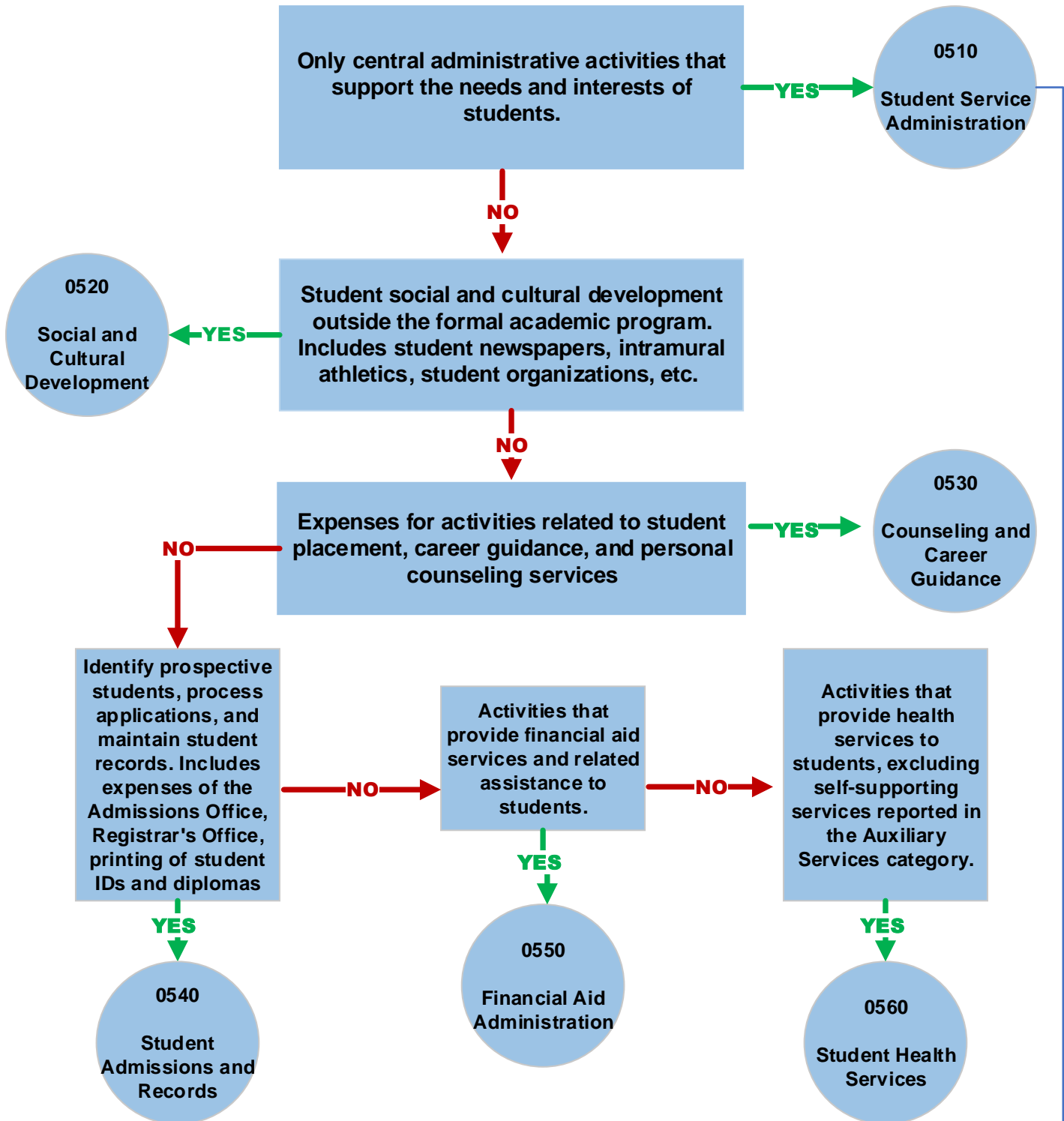
0311

Medical Group Patient Care (for MG depts only)

Academic Support



Student Services



*Excludes activities of the University's chief administrative officer for student affairs, which are included in the Institutional Support category.

Institutional Support

Central, executive-level activities involving management and long-range planning for the entire University.

YES

0610

Executive
Mangement

NO

Activities related to fiscal control and investments. Includes the accounting office, bursar's office, and external audits.

YES

0620

Fiscal
Operations

NO

Activities related to general administrative operations and services, except for fiscal operations included above. Includes personnel administration, administrative computing, space management, purchasing, etc.

YES

0630

General
Administration

NO

or

NO

Alumni activities,
public relations and
college level
development/
philanthropy

YES

0670

Public
Relations and
Development

Miscellaneous fringe
benefits (University-
wide)

YES

0690

Staff Benefits

Student Financial Aid

Expenses that are:
(1) Related to unrestricted or restricted current funds;
(2) Paid with funds within the University's fiscal control;
(3) Not in exchange for a service the recipient is required to provide or for funds that the recipient is expected to repay; or
(4) For recipients selected by the University

—NO—

Not Student Financial Aid, see a different category.

YES
↓

Awards may be made to *either* undergraduate or graduate students.

—NO—

—NO—

Scholarships and awards to graduate and professional students.

Scholarships and awards to undergraduate students

YES
→

0811

Graduate Student Scholarships

or

0820

Fellowships
(Outright payments to recipient)

YES
→

0812

Undergraduate Student Scholarships

*Trainee stipends for students not enrolled in training related to formal coursework, such as work/study payments, are not classified here. Instead, they should be classified to the subcategory to which the service is rendered.

Operations and Maintenance of Plant

Expenses directly related to building repairs, maintenance or debt service

NO

YES

Administrative activities that directly support physical plant operations

YES

1010

Physical Plant Administration

NO

Janitorial and/or custodial operations

YES

1020

Custodial Services

NO

Expenses for any utilities necessary for the operation of physical plant

YES

1030

Utilities

Repairs of educational and general buildings

YES

1040

Bldg Repairs & Maintenance, Care and Repair of Grounds, and Utility Lines Maintenance and Repairs

NO

Debt Service

YES

1050

Debt Service

NO

Other expenses incurred in O & M but not classified in other subcategory. Includes safety and security activities.

YES

1060

Other Maintenance and Operation Expense

Auxiliary Enterprises

Self-supporting activity to provide goods or services to students, faculty, staff, other University departments and charges a fee for the goods or services.

NO

Not an Auxiliary Enterprise, see a different category

YES

Athletics related expenses

NO

Other auxiliary related expenses

YES

1100 - UKAA Admin & General
1110 - UKAA Facilities & Operations
1120 - UKAA Auxiliaries
1130 - UKAA Football
1140 - UKAA Basketball
1150 - UKAA Other Men's Sports
1160 - UKAA Women's Basketball
1170 - UKAA Other Women's Sports

YES

1250 - Other Auxiliary Services

Expenses for all other auxiliary enterprises not specifically classified.

NO

Auxiliary Enterprises continued on the next page.

Auxiliary Enterprises

Continued from previous page.

Housing and Dining related expenses

YES

1310 - Student Auxiliary Services - Housing
1320 - Student Auxiliary Services - Bookstore
1330 - Student Auxiliary Services - Food Services
1340 - Student Auxiliary Services - Student Center

NO

UK Healthcare Hospital System expenses (business areas 0111, 0112, 0114-0118 only)

YES

1400 - Hospital and Clinics

Expenses for the following activities:

- Ambulatory Services
- Dietary & Housekeeping
- Equipment
- General Administration Services
- Nursing Services
- Other Hospital Services
- Other Professional Services
- Pharmacy Central Supply
- University Supporting Services

OR

1410 - Patient Management

Expenses related to support services that benefit patients directly through faculty or hospital based clinical care. Includes research support via clinical trials.

OR

1420 - Clinical/Hospital Patient Care

Expenses for direct patient care for both the clinic and hospital for Royal Blue Health and Claire Blue.

Space Only

Functional Area designations for the EBARS space system?

NO

Do not use these functional area subcategories.

YES

New rooms that have not yet been assigned a functional area.

YES

9910
Not specified

NO

Space occupied by non-UK personnel.

YES

9920
Non-UK Personnel.

NO

Space with the following room use codes:
VVV Toilets
WWW Circulation Area
XXX Building Service Area
YYY Mechanical Area
ZZZ Structural Area

YES

9990
Unassignable